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UN-HABITAT

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Financial, budgetary and administrative matters

Interim financial status of the United Nations Human Settlements Programme as at 30 September 2026

Report of the Executive Director

I. Introduction

1. The present report provides an overview of the interim financial position of the United Nations Human Settlements Programme (UN-Habitat) as at 30 September 2026 and outlines the performance of its five funding segments, namely United Nations regular budget appropriations, Foundation non-earmarked funds, Foundation earmarked funds, technical cooperation funds and programme support funds, for the period 1 January to 30 September 2026.

2. The report comprises two main sections: the statement of financial performance (sect. II), based on the newly adopted International Public Sector Accounting Standard (IPSAS) 47,[1] and the funding acquisitions report (sect. III), which presents contribution agreements signed with donors during the reporting period.

3. The statement of financial performance, which shows revenue and expenses by funding segment, is presented in annex I. Annex II provides information on the status of Foundation non-earmarked contributions for the period 2021–2026; annex III lists earmarked funding acquisitions secured as at 30 September 2026; and annex IV shows revenue from earmarked trust funds during the reporting period under the new accounting standard.

II. Statement of financial performance

4. Table 1 summarizes the financial performance of UN-Habitat for the period ended 30 September 2026, including the budget, revenue, expenses and surplus/deficit for the five funding segments of the approved work programme and budget for 2026.

* HSP/EB.2026/17.

[1] The United Nations adopted IPSAS 47 with effect from 1 January 2026.

Table 1
Overview of budget, revenue and expenses by segment for the period ended 30 September 2026
(Thousands of United States dollars)

Component	*Regular budget (section 15)*	*Foundation non-earmarked*	*Foundation earmarked*	*Technical cooperation*	*Programme support*	***Total***
Budget[a]	9,186.9	3,746.5	36,087.6	82,453.2	9,192.8	**140,667.0**
Revenue[b]	7,519.4	1,918.9	37,066.3	103,318.5	11,135.5	**160,958.6**
Expenses	7,519.4	3,716.3	35,351.0	98,492.1	15,122.5	**160,201.3**
Surplus/(Deficit)	-	(1,797.4)	1,715.3	4,826.4	(3,987.0)	**757.3**

[a] Budget figures are prorated on the basis of annual figures.

[b] Revenue includes contributions and other sources of revenue and is stated net of adjustments.

A. Foundation non-earmarked fund

5. Resources of the Foundation non-earmarked fund, also known as the Foundation general-purpose fund, are allocated to budget priorities approved by the Executive Board.

6. The main source of Foundation non-earmarked fund revenue is contributions from Member States. The fund is a core funding source for implementing the strategic plan and the mandated normative work of UN-Habitat, supporting policymaking organs, executive direction and management, and providing a baseline level of programme support.

7. The approved 2026 budget for the Foundation non-earmarked fund is $5.0 million. For the period ended 30 September 2026, revenue totalled $1.9 million and expenses $3.7 million, resulting in a net operational deficit of $1.8 million. Expenses included $2.5 million in post costs (66.6 per cent) and $0.9 million in operating expenses. In accordance with Executive Board decision 2022/5, a statutory operational reserve of $3.0 million is included in the closing net assets of $6.6 million.

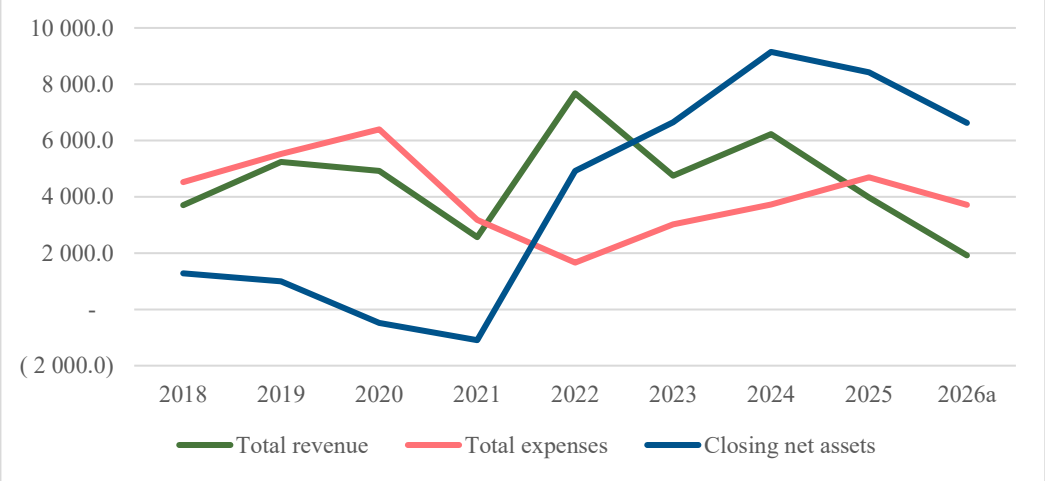
8. The revenue, expenses and closing net assets of the Foundation non-earmarked fund for the period 2017–2026 are presented in table 2 and figure 1.

Table 2
Revenue, expenses and closing net assets for the Foundation non-earmarked fund
(Thousands of United States dollars)

	2017	*2018*	*2019*	*2020*	*2021*	*2022*	*2023*	*2024*	*2025*	*2026[a]*
Total revenue	5 373.0	3 699.0	5 239.0	4 916.0	2 570.0	7 677.0	4 749.0	6 227.0	3 971.9	1,918.9
Total expenses	9 182.0	4 519.0	5 518.0	6 396.0	3 185.0	1 662.0	3 025.0	3 724.0	4 697.4	3,716.3
Closing net assets	2 279.0	1 280.0	1 001.0	(479.0)	(1 094.0)	4 922.0	6 646.0	9 149.0	8 423.5	6 626.1

[a] For the period ended 30 September 2026.

Figure 1
Trends in the Foundation non-earmarked fund
(Thousands of United States dollars)



B. Regular budget fund

1. Section 15

9. An appropriation approved by the General Assembly is provided to UN-Habitat under section 15 (Human settlements) of the United Nations regular budget. In 2026, the appropriation was $12.2 million. Owing to austerity measures resulting from the regular budget liquidity crisis, spending was initially restricted to essential costs. Post costs accounted for 91.4 per cent of the $7.5 million in expenses incurred during the period ended 30 September 2026.

2. Sections 23 and 35

10. UN-Habitat also receives funding under section 23 (Regular programme of technical cooperation) and section 35 (Development Account) of the United Nations regular budget. In 2026, appropriations under section 23 totalled $1.6 million, of which 91.3 per cent was allotted. As at 30 September 2026, $0.8 million had been spent. Under section 35, both the appropriation and the allotment were $1.6 million, of which $0.6 million had been spent as at 30 September 2026.

C. Programme support fund

11. The Executive Director approved a programme support budget of $12.3 million for 2026. As at 30 September 2026, revenue totalled $11.1 million and expenses $15.1 million, resulting in a deficit of $4.0 million, largely due to both non-linear expenses incurred in the first half of the year and other costs due for cost recovery from projects in the last quarter. Post costs represented 50.7 per cent of total expenses.

12. Programme support resources are generated through a charge levied on direct earmarked expenses in accordance with the administrative instruction on programme support accounts.[2] The purpose of the charge is to recover incremental indirect costs, ensuring that support costs for earmarked activities are not covered using core funds. The revenue, expenses and closing net assets of the programme support fund for 2017–2026 are shown in table 3.

[2] ST/AI/286.

Table 3
Revenue, expenses and closing net assets of the programme support fund
(Thousands of United States dollars)

	2017	*2018*	*2019*	*2020*	*2021*	*2022*	*2023*	*2024*	*2025*	*2026*[a]
Total revenue	9 975.0	11 543.0	10 400.0	12 709.0	12 189.0	12 876.0	14 216.0	14 809.0	14 710.0	11 135.5
Total expenses	10 277.0	12 514.0	12 700.0	13 304.0	12 270.0	10 363.0	10 375.0	13 442.0	15 663.8	15 122.5
Closing net assets	15 679.0	14 887.0	12 587.0	11 992.0	11 911.0	14 762.0	18 603.0	20 009.0	19 055.2	15 068.2

[a] For the period ended 30 September 2026.

D. Foundation earmarked fund

13. Voluntary contributions to the Foundation earmarked fund support specific global and thematic activities that are consistent with the mandate and approved work programme of UN-Habitat.

14. The 2026 budget is $48.1 million. As at 30 September 2026, revenue totalled $37.1 million, mainly from voluntary contributions from Member States of $35.4 million. Other revenue and investment income amounted to $1.7 million. Total expenses were $35.4 million.[3] A surplus of $1.7 million arose from the other revenue.

E. Technical cooperation fund

15. Voluntary contributions to the technical cooperation fund support specific country and regional activities consistent with the mandate and approved work programme of UN-Habitat.

16. The 2026 budget is $109.9 million. Revenue for the period ended 30 September 2026 totalled $103.3 million, mainly from voluntary contributions of $98.5 million. Other revenue and investment income amounted to $4.8 million. Total expenses were $98.5 million.[3] A surplus of $4.8 million arose from the other revenue.[3]

III. Funding acquisitions

17. Funding acquisitions represent the total value of voluntary contributions secured during the reporting period for the Foundation non-earmarked, Foundation earmarked and technical cooperation funds. Earmarked acquisitions represent the full value of contribution agreements signed with donors during the period, while Foundation non-earmarked acquisitions represent actual cash contributions received from Member States.

18. The segment acquisitions presented in annexes II and III differ from the segment revenue shown in annex IV. Effective 1 January 2026, under IPSAS 47, revenue from earmarked funds is based on amounts spent during the period, while acquisitions represent the total value of contribution agreements signed during the same period.

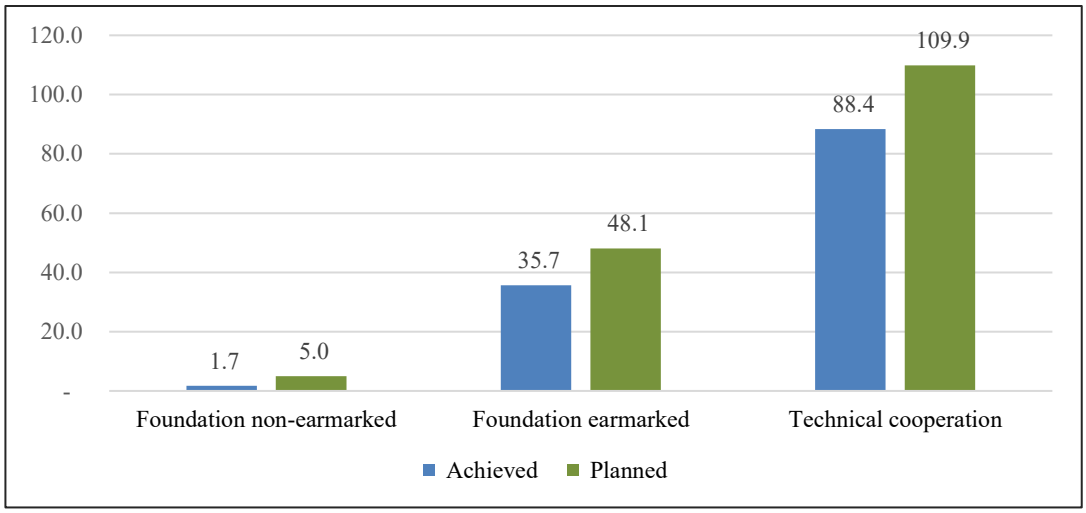
19. For the purposes of the present report, regular budget and programme support cost funding are excluded from acquisitions, as they are not recorded as voluntary contributions in the financial statements.

20. During the period ended 30 September 2026, total funding acquisitions from the three segments amounted to $125.8 million, comprising $1.7 million under Foundation non-earmarked, $35.7 million under Foundation earmarked and $88.4 million under technical cooperation.

21. Figure 2 shows a comparison of the amounts budgeted and acquired for the three segments.

[3] Revenue recognized from voluntary contributions is fully aligned with expenses under IPSAS 47 (effective 1 January 2026), thus eliminating the notional surpluses and deficits recorded previously.

Figure 2
Funding acquisitions compared with the budget in the annual work programme and budget for 2026, by fund type



A. Foundation non-earmarked fund

22. As at 30 September 2026, UN-Habitat had received $1.7 million in Foundation non-earmarked contributions from 17 Member States, representing 34.5 per cent of the approved 2026 budget of $5.0 million.

B. Foundation earmarked fund

23. During the reporting period, UN-Habitat acquired $35.7 million under the Foundation earmarked fund, equivalent to 74.2 per cent of the estimated 2026 resource requirements of $48.1 million set out in the annual work programme and budget.

C. Technical cooperation fund

24. During the reporting period, UN-Habitat acquired $88.4 million under the technical cooperation fund, representing 80.4 per cent of the estimated 2026 resource requirements of $109.9 million set out in the annual work programme and budget.

D. Contributors and their geographical distribution

25. A total of 71 contributors supported UN-Habitat during the period ended 30 September 2026. Member States contributed $90.5 million, or 71.9 per cent of total acquisitions, comprising $28.2 million in Foundation earmarked funding, $60.6 million in technical cooperation funding and $1.7 million in Foundation non-earmarked resources.

26. Contributors in the Asia-Pacific States provided the largest share of acquisitions at $51.4 million (40.8 per cent), followed by the Western European and other States at $39.8 million (31.6 per cent). Together, the two regions accounted for 72.4 per cent of total acquisitions. Table 4 shows the funds acquired in each segment by region.

Table 4
Funding acquisitions by region[4] of contributor as at 30 September 2026
(Thousands of United States dollars)

Segment	*African States*	*Asia-Pacific States*	*Eastern European States*	*Latin American and Caribbean States*	*Western European and other States*	*Global*	*Total*
Foundation non-earmarked	430.2	604.8	-	5.6	685.7	-	**1 726.3**
Foundation earmarked	-	7 150.5	707.8	-	22 195.3	5 639.1	**35 692.7**
Technical cooperation	4 226.5	43 624.4	1 100.3	6 719.1	16 893.5	15 863.1	**88 426.9**
Total	**4 656.7**	**51 379.7**	**1 808.1**	**6 724.7**	**39 774.5**	**21 502.2**	**125 845.9**
Percentage	3.7%	40.8%	1.4%	5.3%	31.6%	17.1%	

27. Table 5 shows contributions acquired during the period by region of implementation. The largest share was for activities in the Asia-Pacific States at $52.3 million (41.5 per cent), followed by the African States at $31.9 million (25.4 per cent). A further $29.7 million (23.6 per cent) was for global activities and included Foundation non-earmarked contributions.

Table 5
Funding acquisitions by region[4] of implementation as at 30 September 2026
(Thousands of United States dollars)

Segment	*African States*	*Asia-Pacific States*	*Eastern European States*	*Latin American and Caribbean States*	*Western European and other States*	*Global*	*Total*
Foundation non-earmarked	-	-	-	-	-	1 726.3	1 726.3
Foundation earmarked	5 835.6	3 165.2	707.8	696.1	69.9	25 218.1	35 692.7
Technical cooperation	26 106.1	49 108.7	814.3	8 563.1	1 081.2	2 753.5	88 426.9
Total	**31 941.7**	**52 273.9**	**1 522.1**	**9 259.2**	**1 151.1**	**29 697.9**	**125 845.9**
Percentage	25.4%	41.5%	1.2%	7.4%	0.9%	23.6%	

28. Table 6 shows contributions acquired during the period by contributor type. Central Governments were the largest contributors, providing $90.5 million (71.9 per cent), followed by United Nations entities with $16.6 million (13.2 per cent) and local authorities with $10.4 million (8.2 per cent).

Table 6
Funding acquisitions by type of contributor as at 30 September 2026
(Thousands of United States dollars)

Segment	*Civil society*	*Foundations*	*Central Governments*	*Intergovernmental organizations*	*Local authorities*	*Private sector*	*United Nations entities*	*Total*
Foundation non-earmarked	-	-	1 726.3	-	-	-	-	1 726.3
Foundation earmarked	-	-	28 167.8	170.0	1 798.7	87.1	5 469.1	35 692.7
Technical cooperation	182.1	2 399.1	60 580.6	4 932.0	8 578.3	581.8	11 173.0	88 426.9
Total	**182.1**	**2 399.1**	**90 474.7**	**5 102.0**	**10 377.0**	**668.9**	**16 642.1**	**125 845.9**
Percentage	0.1%	1.9%	71.9%	4.1%	8.2%	0.5%	13.2%	

[4] Regions are as defined by the General Assembly. (See United Nations, Department for General Assembly and Conference Management, "Regional groups of Member States", available at www.un.org/dgacm/en/content/regional-groups.)

Annex I

Statement of financial performance for the period ended 30 September 2026, by segment

(Thousands of United States dollars)

	Segments of funding										
Category	*REGB*	*FNDN*	*FNDE*	*TECH*	*PRGS*	*Subtotal*	*RPTC*	*DEVT*	*Subtotal*	*Total*	*Intersegment elimination*	*Grand total*
R01. Assessed contributions	7 519.4	-	-	-	-	**7 519.4**	829.2	574.2	**1 403.4**	**8 922.8**	-	**8 922.8**
R02. Voluntary contributions	-	1 726.3	32 623.1	76 820.1	-	**111 169.5**	-	-	**-**	**111 169.5**	-	**111 169.5**
R03. Other transfers and allocations	-	-	2 727.9	21 672.0	-	**24 399.9**	-	-	**-**	**24 399.9**	-	**24 399.9**
R04. Programme support revenue	-	-	-	-	9 736.2	**9 736.2**	-	-	**-**	**9 736.2**	9 736.2	**-**
R05. Investment revenue	-	150.6	1 661.5	4 683.9	557.8	**7 053.8**	-	-	**-**	**7 053.8**	-	**7 053.8**
R06. Other revenue	-	42.0	53.8	142.5	841.5	**1 079.8**	-	-	**-**	**1 079.8**	-	**1 079.8**
Net revenue	**7 519.4**	**1 918.9**	**37 066.3**	**103 318.5**	**11 135.5**	**160 958.6**	**829.2**	**574.2**	**1 403.4**	**162 362.0**	**9 736.2**	**152 625.8**
E01. Post costs	6 871.4	2 475.2	-	-	7 666.7	**17 013.3**	-	-	**-**	**17 013.3**		**17 013.3**
E02. Other staff costs	31.0	-	19 271.5	30 987.4	1 416.5	**51 706.4**	772.7	60.7	**833.4**	**52 539.8**		**52 539.8**
E03. Hospitality	-	-	-	-	-	**-**	-	-	**-**	**-**		**-**
E04. Consultants and experts	4.1	-	-	-	387.6	**391.7**	-	261.3	**261.3**	**653.0**		**653.0**
E05. Travel of representatives	-	-	-	-	-	**-**	-	-	**-**	**-**		**-**
E06. Travel of staff	-	157.6	4 883.6	2 952.3	218.7	**8 212.2**	22.1	62.7	**84.8**	**8 297.0**		**8 297.0**
E07. Contractual services	3.4	164.5	1 839.3	16 955.4	2 491.5	**21 454.1**	34.3	92.6	**126.9**	**21 581.0**		**21 581.0**
E08. General operating expenses	609.5	887.5	1 856.6	6 889.5	2 861.9	**13 105.0**	0.1	23.6	**23.7**	**13 128.7**		**13 128.7**
E09. Supplies and materials	-	-	-5.6	206.1	5.4	**205.9**	-	-0.6	**-0.6**	**205.3**		**205.3**
E10. Furniture and equipment	-	31.5	474.2	1 599.0	38.0	**2 142.7**	-	-1.6	**-1.6**	**2 141.1**		**2 141.1**
E11. Grants and contributions	-	-	6 961.9	38 370.2	34.9	**45 367.0**	-	75.5	**75.5**	**45 442.5**	9 736.2	**35 706.3**
E12. Other expenses	-	-	69.5	532.2	1.3	**603.0**	-	-	**-**	**603.0**		**603.0**
Total expenses	**7 519.4**	**3 716.3**	**35 351.0**	**98 492.1**	**15 122.5**	**160 201.3**	**829.2**	**574.2**	**1 403.4**	**161 604.7**	**9 736.2**	**151 868.5**
Surplus/(deficit)	**-**	**(1 797.4)**	**1 715.3**	**4 826.4**	**(3 987.0)**	**757.3**	**-**	**-**	**-**	**757.3**	**-**	**757.3**

Abbreviations: DEVT – Development Account (sect. 35); FNDE – Foundation earmarked; FNDN – Foundation non-earmarked; PRGS – programme support; REGB – regular budget (sect. 15); RPTC – regular programme of technical cooperation (sect. 23); TECH – technical cooperation.

Annex II

Status of annual voluntary contributions to the Foundation non-earmarked fund

(United States dollars)

Contributor	*Region*	*2021*	*2022*	*2023*	*2024*	*2025*	*2026*[a]
Algeria	African States	10 000	–	–	–	–	-
Angola	African States	–	400 000	–	–	100 000	-
Azerbaijan	Eastern European States	–	3 000 000	500 000	150 000	–	-
Bangladesh	Asia-Pacific States	–	–	–	32 559	–	-
Barbados	Latin American and Caribbean States	15 000	14 814	–	–	55 000	-
Benin	African States	–	–	47 993	51 426	51 444	48 598
Botswana	African States	20 000	20 000	–	–	20 000	30 000
Burkina Faso	African States	17 590	–	48 702	–	35 243	17 582
Burundi	African States	–	–	10 000	–	–	-
Cameroon	African States	–	–	–	105 013	–	-
Chile	Latin American and Caribbean States	–	–	–	–	20 000	-
China	Asia-Pacific States	350 000	350 000	350 000	350 000	350 000	350 000
Côte d'Ivoire	African States	–	–	–	–	52 016	52 333
Cyprus	Asia-Pacific States	–	–	55 494	–	–	-
Czechia	Eastern European States	6 820	6 022	6 585	6 238	7 093	-
Dominican Republic	Latin American and Caribbean States	–	6 000	5 000	–	–	-
Egypt	African States	50 000	–	–	–	–	-
France	Western European and other States	315 126	213 220	252 193	250 545	–	-
Germany	Western European and other States	174 419	1 028 807	1 093 502	1 092 373	1 161 595	685 714
Guinea	African States	–	41 030	–	–	–	-
India	Asia-Pacific States	100 000	–	100 000	100 000	100 000	100 000
Indonesia	Asia-Pacific States	–	–	50 000	50 000	–	-
Iraq	Asia-Pacific States	–	–	–	–	150 000	-
Israel	Western European and other States	3 750	3 000	3 426	–	–	-
Italy	Western European and other States	118 906	–	–	–	–	-
Japan[b]	Asia-Pacific States	31 458	28 312	30 011	23 533	22 690	48 940
Kazakhstan	Asia-Pacific States	–	–	–	20 000	–	-
Kenya	African States	100 000	100 000	100 000	100 000	200 000	-
Kiribati	Asia-Pacific States	50 000	–	–	–	–	-
Madagascar	African States	–	–	–	–	20 000	-
Malawi[c]	African States	10 000	–	–	7 762	–	-
Malaysia	Asia-Pacific States	–	1 000 000	200 000	–	–	-
Mali	African States	10 012	–	–	–	–	50 117
Mauritius	African States	25 000	–	75 000	50 000	50 000	50 000
Mexico	Latin American and Caribbean States	500 000	50 000	–	–	–	-
Morocco	African States	–	–	–	–	50 000	-
Mozambique	African States	–	–	–	–	10 000	-
Myanmar	Asia-Pacific States	–	–	–	–	–	-
Namibia	African States	150 000	–	150 000	150 000	150 000	-

Contributor	*Region*	*2021*	*2022*	*2023*	*2024*	*2025*	*2026*[a]
Nigeria	African States	–	–	–	–	–	-
Norway	Western European and other States	–	–	–	–	–	-
Pakistan	Asia-Pacific States	5 992	5 843	5 824	5 872	5 920	5 912
Peru	Latin American and Caribbean States	–	–	–	–	5 473	5 630
Philippines	Asia-Pacific States	50 000	50 000	50 000	100 000	100 000	100 000
Portugal	Western European and other States	25 000	–	125 000	20 986	35 294	-
Republic of Korea	Asia-Pacific States	84 066	70 033	76 405	71 709	69 244	-
Rwanda	African States	10 000	–	–	–	10 000	-
Saudi Arabia	Asia-Pacific States	–	–	–	1 000 000	500 000	-
Senegal	African States	–	–	–	13 104	–	-
Singapore	Asia-Pacific States	–	30 000	30 000	–	60 000	-
Slovakia	Eastern European States	–	–	53 706	–	–	-
Somalia	African States	–	2 500	2 500	–	–	-
South Africa	African States	160 000	160 000	160 000	160 000	160 000	-
Spain	Western European and other States	113 507	52 975	194 229	191 466	195 095	-
Sri Lanka	Asia-Pacific States	25 000	–	–	–	–	-
Thailand	Asia-Pacific States	–	–	–	20 000	–	-
Togo	African States					10 000	10 000
Tonga	Asia-Pacific States	–	–	–	150 000	–	-
Tunisia	African States	–	–	50 000	–	–	-
Türkiye	Western European and other States	200 000	–	–	–	–	-
United Republic of Tanzania	African States	50 000	–	–	9 803	–	100 000
United States of America	Western European and other States	812 997	700 000	600 000	1 500 000	–	-
Zambia	African States	–	–	–	–	–	21 589
Zimbabwe	African States	–	–	8 002	–	50 000	50 000
Total		**3 594 643**	**7 332 555**	**4 433 572**	**5 782 388**	**3 806 108**	**1 726 416**

[a] As at 30 September 2026.

[b] Contributions from Japan have been adjusted in accordance with instructions from the donor.

[c] The 2024 contribution from Malawi is to be divided as follows: $2,761.70 for 2023, $2,500 for 2024 and $2,500 for 2025.

Annex III

Status of earmarked acquisitions as at 30 September 2026

(Thousands of United States dollars)

Contributor	*Region*[a]	*Foundation earmarked*	*Technical cooperation*	*Total*
Adaptation Fund Board	Global	-	150.0	**150.0**
Agency for Strategic Development of Moscow	Eastern European States	532.7	-	**532.7**
Almashoura Al-Safiya for Investment	Asia-Pacific States	-	419.9	**419.9**
Alwaleed Philanthropies	Asia-Pacific States	-	1 485.1	**1 485.1**
Aqaba Special Economic Zone Authority	Asia-Pacific States	-	75.1	**75.1**
Azerbaijan	Eastern European States	-	415.0	**415.0**
Basque Government	Western European and other States	696.1	-	**696.1**
Botswana	African States	-	975.0	**975.0**
C40 Cities Climate Leadership Group	Global	170.0	-	**170.0**
Canada	Western European and other States	824.3	-	**824.3**
Catella Residential Investment Management GmbH	Western European and other States	87.1	-	**87.1**
China	Asia-Pacific States	2 250.0	-	**2 250.0**
China Construction Third Engineering Bureau Group Guangzhou Division Co., Ltd	Asia-Pacific States	-	208.0	**208.0**
DT Global International Development UK Ltd	Western European and other States	-	66.9	**66.9**
Egypt	African States	-	957.4	**957.4**
Ekiti State Government	African States	-	1 700.0	**1 700.0**
European Union	Global	-	4 651.2	**4 651.2**
Fondation Botnar	Western European and other States	-	479.5	**479.5**
France	Western European and other States	369.0	-	**369.0**
Fundación YPF	Latin American and Caribbean States	-	214.1	**214.1**
Fuzhou Municipal Government	Asia-Pacific States	500.0	-	**500.0**
Germany	Western European and other States	12 279.9	-	**12 279.9**
Group of Sponsors	Global	-	81.6	**81.6**
Guangzhou Urban Planning, Survey and Design Institute	Asia-Pacific States	-	100.0	**100.0**
International Association of Water Service Companies in the Danube River Catchment Area	Western European and other States	-	18.0	**18.0**
International Water Management Institute	Asia-Pacific States	-	46.6	**46.6**
Italy	Western European and other States	4 773.4	-	**4 773.4**
IUCN - USA Multilateral Office International Union For Conservation of Nature	Western European and other States	-	241.9	**241.9**
Japan	Asia-Pacific States	1 769.9	38 978.3	**40 748.2**
Konrad Adenauer Foundation	Western European and other States	-	220.4	**220.4**
Monaco	Western European and other States	-	325.3	**325.3**
Morocco	African States	-	594.1	**594.1**
Municipality of Contagem	Latin American and Caribbean States	-	515.5	**515.5**
Municipality of Deçan	Eastern European States	-	98.2	**98.2**
Municipality of Franco da Rocha	Latin American and Caribbean States	-	726.6	**726.6**
Municipality of Zapopan	Latin American and Caribbean States	-	600.0	**600.0**
Município de Santo André	Latin American and Caribbean States	-	487.7	**487.7**
Município de Niterói	Latin American and Caribbean States	-	2 142.0	**2 142.0**
Netherlands	Western European and other States	-	11 933.3	**11 933.3**
Oman	Asia-Pacific States	640.0	-	**640.0**

OSCE - Organization for Security and Co-operation in Europe	Global	-	38.9	**38.9**
Overseas Environmental Cooperation Center, Japan (OECC)	Asia-Pacific States	-	37.5	**37.5**
Poland	Eastern European States	-	205.8	**205.8**
Principado de Asturias	Western European and other States	69.9	-	**69.9**
Republic of Korea	Asia-Pacific States	1 990.6	-	**1 990.6**
Russian Federation	Eastern European States	-	381.3	**381.3**
Samsung Electronics	Asia-Pacific States	-	95.0	**95.0**
Saudi Arabia	Asia-Pacific States	-	1 998.9	**1 998.9**
Secretariat of Finance of the State of Paraná	Latin American and Caribbean States	-	961.2	**961.2**
Shenzhen Urban Planning and Land Resource Research Center	Asia-Pacific States	-	100.0	**100.0**
Slovakia	Eastern European States	175.1	-	**175.1**
Spain	Western European and other States	3 095.6	582.4	**3 678.0**
State Secretariat for the Environment of Rio de Janeiro	Latin American and Caribbean States	-	1 072.0	**1 072.0**
Switzerland	Western European and other States	-	2 025.8	**2 025.8**
The Public Works	Asia-Pacific States	-	80.0	**80.0**
Turkiye	Western European and other States	-	1 000.0	**1 000.0**
United Nations entities	Global	5 469.1	10 941.4	**16 410.5**
Total		**35 692.7**	**88 426.9**	**124 119.6**

[a] Regions are as defined by the General Assembly. (See United Nations, Department for General Assembly and Conference Management, “Regional groups of Member States”, available at www.un.org/dgacm/en/content/regional-groups.)

Annex IV

Status of revenue realized as at 30 September 2026[1]

(Thousands of United States dollars)

Contributor	*Region*[a]	*Foundation earmarked*	*Technical cooperation*	*Total*
Abia State Government	African States	-	17.1	17.1
Adaptation Fund Board	Global	-	16 239.9	16 239.9
African Development Bank	African States	-	238.9	238.9
Aga Khan Agency for Habitat	Global	(17.6)	-	(17.6)
Agency for Strategic Development of Moscow	Eastern European States	195.8	-	195.8
Ahmed Farid Mustapha Consultants	Asia-Pacific States	-	11.0	11.0
Al Manhal Bahrain Water Factory	Asia-Pacific States	-	107.9	107.9
Almashoura Al-Safiya for Investment	Asia-Pacific States	-	225.1	225.1
Al-Mestakbel Al-Raqmi for Communications and Information Technology	Asia-Pacific States	-	20.0	20.0
Alwaleed Philanthropies	Asia-Pacific States	-	46.8	46.8
Americares Foundation	Western European and other States	5.1	-	5.1
Association of Southeast Asian Nations Secretariat	Asia-Pacific States	-	852.5	852.5
Awash Welday General Contractor	African States	-	22.6	22.6
Azerbaijan	Eastern European States	8 342.5	89.3	8 431.8
Bahrain	Asia-Pacific States	-	24.5	24.5
Barcelona City Council	Western European and other States	382.4	-	382.4
Basque Government	Western European and other States	149.7	-	149.7
Bill & Melinda Gates Foundation	Western European and other States	538.8	-	538.8
Block by Block	Western European and other States	(14.2)	-	(14.2)
Bogota Cundinamarca Metropolitan Region	Latin American and Caribbean States	3.8	-	3.8
Booyoung Group	Asia-Pacific States	5.1	-	5.1
Botswana	African States	-	52.5	52.5
Brazil	Latin American and Caribbean States	-	(5.4)	(5.4)
Brisbane City Council	Western European and other States	0.1	-	0.1
C40 Cities Climate Leadership Group	Global	169.9	-	169.9
Cameroon	African States	-	115.3	115.3
Canada	Western European and other States	34.1	-	34.1
Canton of Basel-Stadt	Western European and other States	-	178.2	178.2
Catalan Agency for Development Cooperation	Western European and other States	-	107.8	107.8
Catella Residential Investment Management GmbH	Western European and other States	2.5	-	2.5
China	Asia-Pacific States	1 054.1	285.0	1 339.1
Coca Cola	Western European and other States	-	(0.1)	(0.1)
Coca Cola Foundation	Western European and other States	-	86.6	86.6
Colombia	Latin American and Caribbean States	92.6	373.3	465.9

[1] Revenue is equivalent to amounts of expenditure for earmarked funds in accordance with IPSAS 47.

Cyprus	Asia-Pacific States	-	0.1	0.1
Democratic Republic of the Congo	African States	30.7	-	30.7
Denmark	Western European and other States	-	580.5	580.5
Department of Municipalities and Transport	Asia-Pacific States	-	3.4	3.4
Development Bank of Latin America and the Caribbean	Latin American and Caribbean States	-	0.1	0.1
Douala City Council	African States	(0.2)	-	(0.2)
Dreamtown	Western European and other States	46.7	-	46.7
Drosos Foundation	Western European and other States	-	(0.4)	(0.4)
Dubai Digital Authority	Asia-Pacific States	42.6	-	42.6
Dubai Municipality	Asia-Pacific States	-	18.7	18.7
Egypt	African States	55.9	248.7	304.6
Ethiopia	African States	-	12.3	12.3
European Union	Global	3 726.3	17 400.7	21 127.0
Expo Dubai Group	Asia-Pacific States	-	7.1	7.1
Finland	Western European and other States	38.1	-	38.1
Fomento Económico Mexicano Foundation	Latin American and Caribbean States	179.1	-	179.1
Foundation Botnar	Western European and other States	309.6	21.3	330.9
France	Western European and other States	122.0	546.0	668.0
Fundación YPF	Latin American and Caribbean States	-	21.8	21.8
Fuzhou Municipal Government	Asia-Pacific States	150.7	-	150.7
Germany	Western European and other States	3 822.0	2 643.1	6 465.1
Ghadeer Mineral Water Company	Asia-Pacific States	-	201.0	201.0
Global Fortune Environment Limited	Asia-Pacific States	88.4	-	88.4
Global Water Challenge	Western European and other States	-	5.8	5.8
Go Ascendal	Western European and other States	45.1	-	45.1
Gorongosa National Park	African States	-	(106.6)	(106.6)
Government of Catalonia Department of Territory and Sustainability	Western European and other States	2.5	-	2.5
Government of Flanders	Western European and other States	-	198.8	198.8
Government of the State of Alagoas	Latin American and Caribbean States	-	258.2	258.2
Green Climate Fund	Global	-	844.0	844.0
Guangzhou Urban Planning, Survey and Design Institute	Asia-Pacific States	(2.9)	-	(2.9)
HafenCity University	Western European and other States	276.1	-	276.1
Here Be Dragons Tourism Investments	Asia-Pacific States	-	(5.4)	(5.4)
HSBC Bank Middle East Limited	Asia-Pacific States	-	344.9	344.9
IHE Delft Institute for Water Education	Western European and other States	123.1	-	123.1
India	Asia-Pacific States	-	121.9	121.9
Institute for Transportation and Development Policy	Western European and other States	1.5	-	1.5
International Federation of Red Cross and Red Crescent Societies	Global	-	44.8	44.8
International Institute for Environment and Development	Western European and other States	-	2.5	2.5
International Olympic Committee	Global	111.7	-	111.7
International Water Management Institute	Asia-Pacific States	-	20.7	20.7

Iran	Asia-Pacific States	-	(26.7)	(26.7)
Islamic Development Bank	Global	-	113.8	113.8
Italy	Western European and other States	1 662.2	2 642.0	4 304.2
Japan	Asia-Pacific States	496.7	11 888.1	12 384.8
Jordan	Asia-Pacific States	37.9	-	37.9
Joseph Ki-Zerbo University	African States	-	(13.3)	(13.3)
KE STP Company BV	Western European and other States	-	56.4	56.4
Kenya	African States	505.3	-	505.3
Konrad Adenauer Foundation	Western European and other States	69.0	-	69.0
Kosovo[b]	Eastern European States	-	147.2	147.2
Kuwait	Asia-Pacific States	38.6	1 823.4	1 862.0
Kuwait Society for Relief	Asia-Pacific States	-	46.4	46.4
Lund University International Institute for Industrial Environmental Economics	Western European and other States	-	0.9	0.9
Malaysia	Asia-Pacific States	32.7	-	32.7
Manchester Metropolitan University	Western European and other States	-	26.8	26.8
Microsoft Corporation	Western European and other States	(3.6)	-	(3.6)
Monaco	Western European and other States	-	145.5	145.5
Montreal International	Western European and other States	1 133.1	-	1 133.1
Morocco	African States	279.1	44.9	324.0
Mozambique	African States	-	962.3	962.3
Municipal Institute of Urban Planning Pereira Passos	Latin American and Caribbean States	-	311.2	311.2
Municipality of Contagem	Latin American and Caribbean States	-	143.9	143.9
Municipality of Franco da Rocha	Latin American and Caribbean States	-	238.3	238.3
Municipality of Juárez	Latin American and Caribbean States	-	38.4	38.4
Municipality of Mokolo	African States	-	(5.2)	(5.2)
Municipality of São Gonçalo	Latin American and Caribbean States	-	93.8	93.8
Municipality of São Paulo	Latin American and Caribbean States	-	623.3	623.3
Municipality of Üsküdar	Western European and other States	(2.4)	-	(2.4)
Municipality of Zapopan	Latin American and Caribbean States	-	15.8	15.8
Municipality of Zurich	Western European and other States	-	646.8	646.8
Município de Juiz de Fora	Latin American and Caribbean States	-	58.0	58.0
Município de Santo André	Latin American and Caribbean States	-	224.0	224.0
Município de Niterói	Latin American and Caribbean States	-	125.0	125.0
Netherlands	Western European and other States	959.5	2 747.9	3 707.4
Nigeria	African States	13.9	-	13.9
Norway	Western European and other States	1 662.4	610.5	2 272.9
Norwegian Retailers' Environment Fund	Western European and other States	-	30.4	30.4
Office of the Collector, Jajpur	Asia-Pacific States	-	(56.5)	(56.5)
Oman	Asia-Pacific States	14.6	-	14.6
OSCE - Organization for Security and Co-operation in Europe	Global	-	15.5	15.5
Penang State Government	Asia-Pacific States	5.3	-	5.3

Poland	Eastern European States	(0.7)	-	(0.7)
Prefeitura da Cidade do Rio de Janeiro	Latin American and Caribbean States	-	236.0	236.0
Prefeitura do Município de Maua	Latin American and Caribbean States	-	425.0	425.0
Prefeitura Municipal de Congonhas	Latin American and Caribbean States	-	208.0	208.0
Regional Government of Castilla-La Mancha	Western European and other States	0.1	-	0.1
Republic of Korea	Asia-Pacific States	888.0	707.2	1 595.2
Research Center of Park City Index	Asia-Pacific States	24.5	-	24.5
Rio de Janeiro State Water and Sewage Company (CEDAE)	Latin American and Caribbean States	-	6.4	6.4
Royal Scientific Society	Asia-Pacific States	-	105.9	105.9
Rural Municipality of Fotokol	African States	-	(1.6)	(1.6)
Russian Federation	Eastern European States	256.5	-	256.5
Rwanda	African States	-	(0.8)	(0.8)
Sao Paulo Council of Architecture and Urbanism	Latin American and Caribbean States	-	506.9	506.9
Saudi Arabia	Asia-Pacific States	246.0	665.5	911.5
Secretariat of Finance of the State of Parana	Latin American and Caribbean States	-	161.4	161.4
Senegal	African States	3.7	-	3.7
Shanghai University	Asia-Pacific States	182.6	-	182.6
Shenzhen PowerOak New Energy Company	Asia-Pacific States	-	55.0	55.0
Slovakia	Eastern European States	642.5	-	642.5
South Africa	African States	-	566.5	566.5
Spain	Western European and other States	2 738.6	144.1	2 882.7
State Secretariat for the Environment of Rio de Janeiro	Latin American and Caribbean States	-	910.0	910.0
Stockholm International Water Institute	Western European and other States	15.1	-	15.1
Strategy& Saudi Arabia	Asia-Pacific States	-	(0.1)	(0.1)
Sweden	Western European and other States	710.5	3 168.0	3 878.5
Switzerland	Western European and other States	1.1	985.9	987.0
Technical University of Berlin	Western European and other States	5.8	-	5.8
Tongji University	Asia-Pacific States	-	6.3	6.3
Toyota Mobility Foundation	Asia-Pacific States	-	42.3	42.3
Tunisia	African States	12.6	-	12.6
Turkmenistan	Asia-Pacific States	0.9	-	0.9
Union of Municipalities of Türkiye	Western European and other States	13.5	-	13.5
United Kingdom of Great Britain and Northern Ireland	Western European and other States	(138.5)	228.1	89.6
United Nations entities	Global	2 727.9	21 671.9	24 399.8
United States of America	Western European and other States	-	601.1	601.1
Urban Development Planning Institute of the Municipality of Benito Juárez	Latin American and Caribbean States	-	230.4	230.4
World Bank Group	Global	-	(534.3)	(534.3)
Wuhan Land Use and Spatial Planning Center	Asia-Pacific States	-	244.3	244.3
Wuppertal Institute for Climate, Environment and Energy	Western European and other States	-	911.1	911.1
Zero Waste Foundation	Western European and other States	2.3	-	2.3
Total		**35 351.0**	**98 492.1**	**133 843.1**

[a] Regions are as defined by the General Assembly. (See United Nations, Department for General Assembly and Conference Management, “Regional groups of Member States”, available at www.un.org/dgacm/en/content/regional-groups.) In this table, the Western European and other States category includes the special cases of Türkiye and the United States of America.

[b] References to Kosovo shall be understood to be in the context of Security Council resolution 1244 (1999).